



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132
December 18, 2005

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption in the **Town of Odenville**, Alabama, and its police jurisdiction (located in St. Clair County).

On October 24, 2005, the governing body of the Town of Odenville adopted Ordinance Number 10102005 decreasing their farm rate and increasing their general, amusement, vending, manufacturing, and auto rates of the Town of Odenville sales and use taxes **effective January 1, 2006**. The sales and use tax rates are shown below:

Sales & Use Tax Rates:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate.....	2.5 %	3 %
Admissions to places of amusement and entertainment ..	2.5 %	3 %
Retail selling price of food for human consumption sold through vending machines	2.5 %	3 %
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products	2.5 %	1.5 %
Machines and parts and attachments for machines used in manufacturing tangible personal property750 %	1.5 %
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers.....	1 %	1.5 %

If sales are made and delivered to consumers or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Odenville but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Odenville taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Odenville sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at **www.revenue.alabama.gov/salestax/efiling.html** or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9641.

Please direct all questions regarding the Town of Odenville sales and use taxes to this office.

Alabama Department of Revenue
Sales, Use & Business Tax Division
P. O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490 or (866) 576-6531